

Report on the

# Office of Sheriff

Chambers County, Alabama

July 1, 2016 through September 30, 2020

Filed: February 4, 2022



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*





Rachel Laurie Riddle  
*Chief Examiner*

**State of Alabama**  
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**Examiners of Public Accounts**

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Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Office of Sheriff, Chambers County, Alabama, for the period July 1, 2016 through September 30, 2020. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Jimmy Flowers  
Examiner of Public Accounts

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## Department of **Examiners of Public Accounts**

### **SUMMARY**

#### **Office of Sheriff Chambers County, Alabama July 1, 2016 through September 30, 2020**

The Office of Sheriff, Chambers County, Alabama, (hereinafter referred to as the “Sheriff”) is responsible for law enforcement activities in the county. This includes the operation and administration of the county jail and the custody of feeding of county prisoners in accordance with the *Code of Alabama 1975*, Section 14-6-1. In addition, the Sheriff is responsible for a food and service allowance from the State of Alabama for the feeding of State prisoners housed in the county jail. The Sheriff operates a jail store under the authority of the *Code of Alabama 1975*, Section 45-9-233 and operates a work release program under the authority of the *Code of Alabama 1975*, Section 14-8-31, which authorizes the establishment of a joint State-County work release program. The Sheriff is also responsible for administering the Sheriff’s Special Fund which accounts for sales of pistol permits pursuant to the *Code of Alabama 1975*, Section 45-9-234, and is also responsible for other miscellaneous receipts as well as serving executions.

The Honorable C. S. “Sid” Lockhart served as Sheriff during the examination period.

This report presents the results of an examination of the Sheriff and a review of the Sheriff’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

### **FINDINGS**

Instances of noncompliance with state and local laws and regulations and other matters were found during the examination, as shown on the Schedule of State and Local Compliance and Other Findings, and they are summarized below.

- ◆ 2020-001 relates to the failure of the Sheriff to establish and implement internal control procedures over disbursements. This finding was previously reported as Finding 2008-003.
- ◆ 2020-002 relates to the Sheriff entering into a contract and not remitting the fees received to the Chambers County Commission.

- ◆ 2020-003 relates to the Sheriff entering into a contract that was not subjected to competitive bidding.
- ◆ 2020-004 relates to the failure to maintain a complete inventory of all assets under the control of the Sheriff. This finding was previously reported as Finding 2016-004.
- ◆ 2020-005 relates to the Sheriff's failure to submit the required annual financial information to the Department of Examiners of Public Accounts.

### **EXIT CONFERENCE**

The Official was invited to and attended an exit conference held at the office of the Sheriff to discuss the results of this examination. Representing the Department of Examiners of Public Accounts were: David J. Lane, Sr., Audit Manager; and Jimmy Flowers, Examiner.



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*Schedule of State and Local  
Compliance and Other Findings*

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## *Schedule of State and Local Compliance and Other Findings*

### *July 1, 2016 through September 30, 2020*

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Ref. No.	Finding/Noncompliance
2020-001	<p><b><u>Finding:</u></b></p> <p>The <i>Minimum Accounting Requirements for the Office of Sheriff</i> as prescribed by the Chief Examiner under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require the Sheriff to establish internal control procedures to include a control environment that provides reasonable assurance that the statutorily required functions of the office are met. These controls include ensuring disbursements are made in accordance with applicable laws and regulations and documentation is maintained supporting all disbursements.</p> <p>When testing disbursements for the Jail Store Fund, several undocumented disbursements were noted. Additionally, each year seven to eight Sam's Club membership renewals were purchased. Documentation of the law enforcement purpose of the extra memberships was not provided.</p> <p>The Sheriff failed to establish written policies and procedures to ensure documentation for all disbursements, in any form, was acquired and retained for review. As a result, unallowable disbursements could be made from the Sheriff's accounts. Undocumented disbursements totaling \$619.32 for which the law enforcement purpose could not be determined were repaid by the Sheriff at the conclusion of the examination. Additionally, \$1,110.00 for the additional Sam's Club memberships were repaid by the Sheriff at the conclusion of the examination. This finding was previously reported as Finding 2008-003.</p> <p><b><u>Recommendation:</u></b></p> <p>The Sheriff should establish procedures to ensure documentation is maintained for all disbursements and that disbursements are made only for allowable purposes.</p>

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## *Schedule of State and Local Compliance and Other Findings*

### *July 1, 2016 through September 30, 2020*

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Ref. No.	Finding/Noncompliance
2020-002	<p><b><u>Finding:</u></b></p> <p>The <i>Code of Alabama 1975</i>, Section 14-5-1 et seq., provides for county commissions to use inmate labor on public roads, public bridges and other public works in the county. Furthermore, the <i>Code of Alabama 1975</i>, Section 36-22-17, states “Except as otherwise provided herein, all fees, commissions, percentages, allowances, charges, and court costs heretofore collectible for the use of the sheriff and his or her deputies shall be collected and paid into the general fund of the county.”</p> <p>During the examination period, the Sheriff entered into a contract to use inmates to cut the grass at a private cemetery located within Chambers County. Over the course of the contract, the Sheriff received \$36,200. These funds were deposited in a bank account held by the Sheriff’s Office and were not deposited into the general fund of the Chambers County Commission.</p> <p>The were no policies and procedures in place to ensure compliance with the <i>Code of Alabama 1975</i>, Section 14-5-1 et seq., or Section 36-22-17. As a result, inmate labor was used for purposes not expressly allowed by statute and \$36,200 was not deposited into the general fund of the Chambers County Commission. At the conclusion of the examination, the \$36,200 was remitted to the Chamber County Commission general fund.</p> <p><b><u>Recommendation:</u></b></p> <p>The Sheriff should implement procedures and policies to ensure compliance with the <i>Code of Alabama 1975</i>, Section 14-5-1 et seq., and remit fees to the Chambers County Commission in accordance with the <i>Code of Alabama 1975</i>, Section 36-22-17.</p>

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## *Schedule of State and Local Compliance and Other Findings*

### *July 1, 2016 through September 30, 2020*

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Ref. No.	Finding/Noncompliance
2020-003	<p><b><u>Finding:</u></b></p> <p>Section 22 of the <i>Constitution of Alabama 1901</i> prohibits the granting of exclusive franchises. Additionally, the Alabama Supreme Court has held that any contract which grants exclusive special privileges must be made by competitive bid to avoid violation of Section 22 of the <i>Constitution of Alabama 1901</i>. Also, several Attorney General Opinions, specifically 99-00187 and 2001-202, state that the Sheriff does not have legal authority to enter into contracts. The Sheriff entered into a contract for commissary services for inmates in the jail without going through a competitive bid process. Procedures were not in place to ensure contracts granting an exclusive franchise were competitively bid by the County Commission. As a result, the Sheriff entered into a contract for commissary services without authority which granted an exclusive franchise for commissary services.</p> <p><b><u>Recommendation:</u></b></p> <p>The Sheriff should implement policies and procedures to ensure contracts for jail commissary services are competitively bid.</p>

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## *Schedule of State and Local Compliance and Other Findings*

### *July 1, 2016 through September 30, 2020*

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Ref. No.	Finding/Noncompliance
2020-004	<p><b><u>Finding:</u></b></p> <p>The <i>Minimum Accounting Requirements for the Office of Sheriff</i> as prescribed by the Chief Examiner of Public Accounts under the authority of the <b><i>Code of Alabama 1975</i></b>, Section 41-5A-21, require the Sheriff maintain a listing of all equipment, including firearms purchased. This listing should include the cost, date purchased, serial number, property identification number, location, and all other information necessary to properly identify the item. Equipment should be periodically inventoried by the Sheriff or his/her designated representative to ensure that the equipment listing is accurate and up-to-date and to ensure that all equipment, including firearms, are accounted for properly. The physical inventory must be documented.</p> <p>A complete and accurate listing of all assets (weapons, motor vehicles, equipment, and furniture) under the direct control of the Sheriff's Department was not maintained. Serial numbers and other information necessary to properly identify an item was not always documented on the inventory listing. A periodic physical inventory was not performed. Controls were not in place to ensure all equipment was accounted for properly. As a result, property and equipment was exposed to the risk of loss or theft. This finding was previously reported as Finding 2016-004.</p> <p><b><u>Recommendation:</u></b></p> <p>The Sheriff's should maintain an inventory of all equipment in accordance the <i>Minimum Accounting Requirements for the Office of Sheriff</i> as prescribed by the Chief Examiner of Public Accounts under the authority of the <b><i>Code of Alabama 1975</i></b>, Section 41-5A-21.</p>

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## *Schedule of State and Local Compliance and Other Findings*

### *July 1, 2016 through September 30, 2020*

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Ref. No.	Finding/Noncompliance
2020-005	<p><b><u>Finding:</u></b></p> <p>The <i>Minimum Accounting Requirements for the Office of Sheriff</i>, prescribed by the Chief Examiner of Public Accounts, under the authority of the <b><i>Code of Alabama 1975</i></b>, Section 41-5A-21, require the Sheriff to submit certain financial information on an annual basis to the Department of Examiners of Public Accounts by December 31st for the previous fiscal year. The Sheriff did not submit this financial information for the fiscal years ending 2016 and 2019. The Sheriff failed to implement policies and procedures to ensure compliance with the minimum accounting requirements and, as a result, the Sheriff did not comply with fiscal year-end reporting requirements.</p> <p><b><u>Recommendation:</u></b></p> <p>Policies and procedures should be implemented to ensure compliance with the <i>Minimum Accounting Requirements for the Office of Sheriff</i>, prescribed by the Chief Examiner of Public Accounts, relating to fiscal year-end reporting requirements.</p>

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# *Financial Information*

***Schedule of Cash Receipts, Disbursements and Balances***  
***July 1, 2016 through September 30, 2020***

	Sheriff's Special Fund	General Office Account	Food and Service Allowance Fund	Prisoner Feeding Fund	Jail Store Fund	Work Release Fund	Prisoners' Money on Deposit
<b><u>Receipts</u></b>							
Services Fees	\$ 50.00	\$	\$	\$	\$	\$	\$
Pistol Permit Fees	442,182.98						
Commissions on Jail Store Purchases					193,351.06		
Inmate Food Reimbursement		187,570.65	108,831.33	121,210.72			
Inmate Wages						77,994.03	
Forfeitures/Awards/Confiscations	13,348.00						
Funds Received from Prisoners							
Sex Offender Registration Fees							
Bail Bond Fees							
Donations, Refunds and Miscellaneous	105,951.10	36,228.73	20.75	67.36			60.00
Total Receipts	561,532.08	223,799.38	108,852.08	121,278.08	193,351.06	77,994.03	60.00
<b><u>Disbursements</u></b>							
Chambers County Commission		36,200.00					
Law Enforcement Expenses	524,273.66						
Prisoner Feeding Expenses		187,570.65	84,340.67	100,182.91			
Jail Supplies and Expenses					184,827.34	18,724.07	
Drug Enforcement Expenses							
Equipment Purchases	39,755.91						
Inmate Withdrawals/Vendor Purchases							
Miscellaneous		28.73	69.07	20.90			
Court Ordered Payments							
Total Disbursements	564,029.57	223,799.38	84,409.74	100,203.81	184,827.34	18,724.07	
Excess of Receipts Over/(Under) Disbursements	(2,497.49)		24,442.34	21,074.27	8,523.72	59,269.96	60.00
<b><u>Transfers</u></b>							
Transfers In				24,442.34		60.00	
Transfers Out			(24,442.34)			(53,970.43)	(60.00)
Total Transfers			(24,442.34)	24,442.34		(53,910.43)	(60.00)
Excess/(Deficit) after Transfers	(2,497.49)			45,516.61	8,523.72	5,359.53	
Balances - July 1, 2016	29,783.63				14,177.99	6,449.91	
Balances - September 30, 2020	\$ 27,286.14	\$	\$	\$ 45,516.61	\$ 22,701.71	\$ 11,809.44	\$



***Schedule of Cash Receipts, Disbursements and Balances***  
***July 1, 2016 through September 30, 2020***

	Drug Unit Fund	Drug Seizure Fund	Inmate Trust Account	Sex Offender Registration Fund	Bond Fund	Totals
<b><u>Receipts</u></b>						
Services Fees	\$	\$	\$	\$	\$	\$ 50.00
Pistol Permit Fees						442,182.98
Commissions on Jail Store Purchases						193,351.06
Inmate Food Reimbursement						417,612.70
Inmate Wages						77,994.03
Forfeitures/Awards/Confiscations	166,552.03	352,409.64				532,309.67
Funds Received from Prisoners			1,298,950.40			1,298,950.40
Sex Offender Registration Fees				12,211.32		12,211.32
Bail Bond Fees					56,076.03	56,076.03
Donations, Refunds and Miscellaneous	2,142.56				44,595.78	189,066.28
Total Receipts	168,694.59	352,409.64	1,298,950.40	12,211.32	100,671.81	3,219,804.47
<b><u>Disbursements</u></b>						
Chambers County Commission						36,200.00
Law Enforcement Expenses				11,950.31		536,223.97
Prisoner Feeding Expenses						372,094.23
Jail Supplies and Expenses					37,205.76	240,757.17
Drug Enforcement Expenses	197,654.64					197,654.64
Equipment Purchases					61,604.60	101,360.51
Inmate Withdrawals/Vendor Purchases			1,295,390.85			1,295,390.85
Miscellaneous			396.75			515.45
Court Ordered Payments		256,096.00				256,096.00
Total Disbursements	197,654.64	256,096.00	1,295,787.60	11,950.31	98,810.36	3,036,292.82
Excess of Receipts Over/(Under) Disbursements	(28,960.05)	96,313.64	3,162.80	261.01	1,861.45	183,511.65
<b><u>Transfers</u></b>						
Transfers In	99,801.64		53,970.43			178,274.41
Transfers Out		(99,801.64)				(178,274.41)
Total Transfers	99,801.64	(99,801.64)	53,970.43			
Excess/(Deficit) after Transfers	70,841.59	(3,488.00)	57,133.23	261.01	1,861.45	183,511.65
Balances - July 1, 2016	2,361.42	84,293.25	31,393.60	3,256.85	31,666.21	203,382.86
Balances - September 30, 2020	\$ 73,203.01	\$ 80,805.25	\$ 88,526.83	\$ 3,517.86	\$ 33,527.66	\$ 386,894.51

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## ***Description and Source of Funds***

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The following is a brief summary and description of the different funds that were utilized by the Office of Sheriff, Chambers County, Alabama, for the period July 1, 2016 through September 30, 2020.

- ◆ **Sheriff's Special Fund** – accounts for the receipt and disbursement of the pistol permit fee as authorized the *Code of Alabama 1975*, Section 45-9-234. The Sheriff is authorized to expend these funds for law enforcement purposes in Chambers County.

- ◆ **General Office Account** – accounts for the following:

**Food and Service Allowance** – accounts for the receipt and disbursement of funds for the feeding of prisoners through July 31, 2018. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance and from \$.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food. The Sheriff also received \$3.50 per day per prisoner from the cities of Lanett, LaFayette, and Valley.

**Jail Special Projects** – accounts for the receipt and disbursement of funds for special projects performed by jail inmates.

- ◆ **Food and Service Allowance Fund** – accounts for the receipt and disbursement of funds for the feeding of prisoners from August 1, 2018 through July 31, 2019. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance and from \$0.05 to \$1.00 (based upon the number of prisoners) per day as a service allowance for preparing and serving the food. The Sheriff also received \$3.50 per day per prisoner from the cities of Lanett, LaFayette, and Valley.
- ◆ **Prisoner Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of prisoners beginning August 1, 2019. Pursuant to the *Code of Alabama 1975*, Section 14-6-42, the Sheriff received \$2.25 per day for each prisoner for the food and the services for preparing food, serving food, and other services incident to the feeding of prisoners in the county jail. The Sheriff also received \$3.50 per day per prisoner from the cities of Lanett, LaFayette, and Valley.
- ◆ **Jail Store Fund** – accounts for the proceeds from the sale of essential items that the inmates purchase for personal use as authorized by the *Code of Alabama 1975*, Section 45-9-233, with the proceeds to be expended to operate and supply the County Detention Facility.
- ◆ **Work Release Fund** – accounts for the receipt and disbursement of the percentage (25%) of gross wages of the inmates when participating in the work release program as authorized by the *Code of Alabama 1975*, Section 14-8-31. Inmate wages are deposited into this fund and the inmates' share is transferred to the Inmate Trust Account.

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## *Description and Source of Funds*

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- ◆ **Prisoners' Money on Deposit** – previously accounted for the inmates' share of wages earned while participating in the work release program. Unused funds were returned to inmates upon their release. This account has been closed.
- ◆ **Drug Unit Fund** – accounts for the receipt and disbursement of funds received from forfeitures, awards and confiscations. The proceeds are to be used for law enforcement.
- ◆ **Drug Seizure Fund** – accounts for the receipt and disbursement of funds awaiting forfeitures, awards and confiscations. The proceeds are either returned to the defendant or transferred to the Drug Unit Fund or disbursed to other agencies as the result of a court order or agreement.
- ◆ **Inmate Trust Account** – accounts for the inmates' shares of wages earned while participating in the work release program and for deposits made by inmates that are used to purchase items from the jail store through an outside vendor.
- ◆ **Sex Offender Registration Fund** – accounts for sex offender fees collected pursuant to the *Code of Alabama 1975*, Section 15-20A-22. Expenditures are to be used to defray the costs of sex offender registration, verification and notification.
- ◆ **Bond Fund** – accounts for bail bond fees collected pursuant to the *Code of Alabama 1975*, Section 12-19-311. These fees shall be expended at the direction of the Sheriff for the operation of the jail.